

GEORGIA LOCAL GOVERNMENT FINANCE

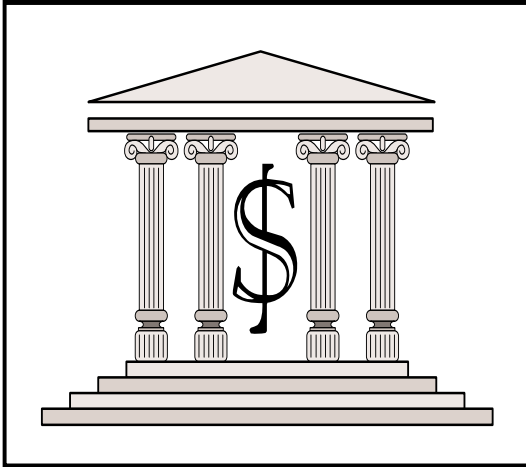
2000

Municipal Governments Fiscal Planning Guide



Georgia Department of Community Affairs

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GEORGIA LOCAL GOVERNMENT FINANCE

2000 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

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The Fiscal Planning Guide provides data collected from municipal governments in Georgia through the 2000 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the Guide to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every municipal government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a nineteen year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year, which ended between July 1, 1999 and June 30, 2000. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In addition, governments are not required to use

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audited data in responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition, as governments use different accounting systems,

certain data requested in the survey may not be available from each local government in the exact format requested.

Using this Guide

Comparing Local Finances

Municipal government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

STEP 1. Determine the population group of the government. To do this, use Appendix C, which lists all municipalities alphabetically, along with their 2000 population and the population group to which they belong (A through H).

STEP 2. Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

STEP 3. Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

Best Option: Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs
Research Services
(404) 679-4907

2nd Best Option: Compile the data from your copy of the DCA local government finance survey, as completed in 2000 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of municipalities in the group, their population range, and the total population of the group.

Table	Contents
1	General revenues by source
2	General Operating Expenditures by Category
3	Leading Capital expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

Per Capita Amount: Total amount for any item or category divided by the estimated

total 2000 population of the jurisdictions reporting that amount.

Average Amount: Total amount reported by the group divided by the number of jurisdictions reporting the item.

The “Fine Print”

There may be questions on the definition or use of a particular term. Most local governments will begin using the new Uniform Chart of Accounts for Local Governments in their fiscal year ending in 2001. Conversion to the uniform chart will provide greater uniformity in local government financial reporting. However, since local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines

the structure of local finances employed by the Department of Community Affairs. It shows what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

Feedback

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

Municipal Population Group Ranges

Group	Population range	Number in group	Number reporting
A	50,000 and Above	6	6
B	25,000 - 49,999	11	11
C	10,000 - 24,999	42	42
D	5,000 - 9,999	41	41
E	2,500 - 4,999	69	69
F	1,000 - 2,499	109	108
G	500 - 999	88	88
H	Less than 500	162	154
Total	All municipalities	528	519

Population ranges are based upon actual counts for 2000 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report.

Appendix A: Glossary

General Items

Average Amount (\$): Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

Enterprise Funds: All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

General Capital Expenditures: Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

General Obligation Bonds: Bonded indebtedness backed by the "full faith and credit" of the local government.

General Operating Expenditures: Expenditures for current operations of all non-enterprise functions.

General Revenues: All revenues except revenues from enterprise funds and borrowed money.

Interest Paid: Interest payments on outstanding debt paid during the fiscal year.

Intergovernmental Revenues: Revenues received from other units or levels of government, including grants and transfer payments to the local government.

Other Long-Term Debt: Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

Per Capita Amount: Total amount for any item or category divided by the total 2000 population of the jurisdictions reporting the amount.

Revenue Bonds: Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

Short-Term Debt: Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

Use of Money and Property Revenues: Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

Utilities: Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

Terms Used in Table 9

Miscellaneous Other Taxes: All taxes not listed elsewhere in Table 9.

Other Charges: Service charges not listed elsewhere in Table 9.

Other Licenses: Licenses not listed elsewhere in Table 9.

Other Miscellaneous Revenue: All revenue not listed elsewhere in Table 9.

Receipts from Sale of Materials: Proceeds from the sale of materials other than real property.

Terms Used in Table 10

Other Current Expenditures: Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

Appendix B: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)

- Cemetery fees
- Rents and royalties
- All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- General administration
- General government buildings
- General insurance
- Legal fees

Municipal court

Public Safety and Corrections

- Police department
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- Municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

Leisure Services

- Parks and recreation
- Libraries

Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection
- Garbage and trash disposal (landfill)

Education

- Expended by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Expenditure

- Current operations
- Purchase of land, equipment and structures
- Construction
- Interest expense

Personnel Expenditures

- Employee benefits
- Salaries and wages for current operations
- Salaries and wages for construction

Intergovernmental Expenditures

By Purpose

- Parks and recreation
- Jails
- Fire protection
- Police protection
- Public health
- Hospitals
- Libraries
- Public welfare
- Garbage and trash collection
- Garbage and trash disposal
- Highways, streets and drainage
- Water/sewer system
- Electric supply system
- Gas supply system
- Public transit
- Airport
- Other purposes

Debt

Bond Debt, by Purpose

- Airport
- Education (non-school board)
- Electric utility system
- Fire protection
- Gas utility system
- Industrial revenue bonds
- Law enforcement and corrections
- Multi-purpose
- Parks and recreation facilities
- Public buildings
- Public transit system
- Solid waste systems
- Streets, roads and highways
- Water system
- Other

Debt Issued, Retired, Interest Paid and Amount Outstanding
at Beginning and End of Year

- Revenue bonds
- General obligation bonds
- Other long-term debt
- Lease pool/Capital purchase
- Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

- Cash and Deposits
- Federal Securities
- Federal Agency Securities
- State and Local Government Securities

Cash and Investment Assets Held, by Type

- Sinking funds
- Bond funds
- Held in other funds

Municipal Group -
Number Reporting =
Population Range =
2000 Population =

T
519
All Groups
2,696,450

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,979,454	765.95
Property Taxes	916,743	176.45
Real and personal property taxes	808,532	155.62
All other property taxes	108,212	20.83
Sales Taxes	864,209	166.34
Local option sales taxes	691,132	133.03
MARTA tax	1,574	0.30
Special purpose sales tax	171,503	33.01
Excise and Special Use Taxes	744,269	143.25
Alcoholic beverage taxes	122,375	23.55
Insurance premiums taxes	182,165	35.06
Hotel/motel taxes	140,116	26.97
Franchise payments taxes	288,758	55.58
Other excise and special use taxes	10,855	2.09
Licenses, Permits and Fees	247,179	47.58
Intergovernmental Revenues	373,223	71.84
State	158,638	30.48
State DHR Health Grants	0	0.00
Other local funds	75,719	14.60
Federal funds	138,758	26.76
Service Charges and Other Revenues	833,831	160.49
Service charge revenues	303,514	58.53
Other revenues	528,714	101.96

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	3,279,403	629.16
Administration	625,526	120.01
Financial administration	85,527	16.41
Tax commissioner	0	0.00
Tax assessor/appraiser	676	0.13
General administration	409,027	78.47
General government buildings	52,789	10.13
General insurance	61,445	11.86
Legal fees	15,615	3.01
Public Safety and Corrections	1,336,806	256.47
Sheriff's department	0	0.00
Police department	863,875	163.81
Correctional institute	0	0.00
Jail	72,024	13.66
Fire department	416,603	79.00
Courts	66,744	12.81
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	66,744	12.81
Health and Human Services	25,211	4.84
County/municipal hospital	117	0.02
Payments to other hospitals	19	0.00
Public health	3,977	0.75
Public welfare and social services	16,099	3.05
Ambulance service	5,294	1.00
State DHR health grants	0	0.00
Public works	194,901	37.39
Parking facilities and meters	771	0.15
Natural resources	607	0.12
Garbage and trash collection	165,637	31.96
Garbage disposal (landfill)	26,775	5.17

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	334,932	64.26
Highways and streets	326,392	61.89
Drainage	12,257	2.37
Leisure services	236,240	45.32
Parks and recreation	224,817	42.63
Libraries	13,951	2.69
Education (non-school board)	45,215	8.57
Community Development	136,905	26.27
Building inspection and regulation	50,210	9.63
Community development	86,195	16.63
Other General Operating	276,021	53.26

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	273,894	52.65
Total Construction	293,181	56.36
1 Education - general govt. (Const.)	5,253,890	492.49
2 Natural resources (Const.)	1,053,745	310.66
3 Drainage (Const.)	1,039,130	54.82
4 Other expenditures (Const.)	1,326,359	47.26
5 General government buildings (Const.)	519,601	33.17
6 Highways and streets (Const.)	412,757	28.78
7 Parks and recreation (Const.)	537,871	27.07
8 Fire department (Const.)	407,233	16.42
9 Community development (Const.)	221,485	16.04
10 Parks and recreation (Land)	171,835	14.62
11 Municipal court (Const.)	388,141	13.92
12 Jail (Const.)	174,607	13.01
13 Police department (Const.)	375,195	12.04
14 Police department (Land)	102,228	11.00
15 General administration (Land)	74,862	9.33

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	56,444,852	2,015.71	25
General obligation bonds	4,961,365	95.04	12
Other long-term debt	837,490	148.90	95
Lease purchase debt	704,088	47.80	108
Short-term debt	446,433	129.96	45
Retired during year			
Revenue bonds	609,516	74.51	257
General obligation bonds	528,843	22.73	56
Other long-term debt	129,791	25.31	234
Lease purchase debt	216,764	20.05	186
Short-term debt	266,724	89.39	64
Outstanding end of year			
Revenue bonds	14,840,987	1,775.39	254
General obligation bonds	11,777,880	547.35	61
Other long-term debt	1,661,305	322.68	247
Lease purchase debt	1,413,710	126.85	183
Short-term debt	354,730	132.13	45
Interest paid			
Revenue bonds	540,036	65.75	255
General obligation bonds	639,669	27.95	57
Other long-term debt	63,636	12.18	229
Lease purchase debt	66,017	6.20	178
Short-term debt	10,965	3.54	63

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,038,673	150.13	266
Bond funds	11,847,365	727.68	82
General/other funds	4,091,051	786.04	518

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Multi-purpose	G.O.	43,263,351	10
2 Solid waste system	revenue bond	27,016,250	4
3 All other	revenue bond	12,518,487	16
4 Jails	G.O.	12,043,004	1
5 Education	G.O.	11,144,583	12
6 Water/sewer system	revenue bond	10,521,630	245
7 Parks and recreation facilities	revenue bond	7,398,750	4
8 Highways, streets and drainage	G.O.	7,345,254	4
9 Parks and recreation facilities	G.O.	5,710,664	7
10 Law enforcement and corrections	G.O.	4,207,500	2
11 Industrial revenue bonds	revenue bond	3,888,020	3
12 Gas utility system	revenue bond	3,648,485	4
13 All other	lease pool	2,797,305	54
14 Public buildings	G.O.	2,717,295	16
15 Education	other long-term	2,285,000	1

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	1,772,594	437	2,217,418	437
Electric supply	13,361,431	48	11,464,467	48
Gas supply	2,942,575	81	2,670,229	79
Airport	30,201,663	14	22,542,242	14
Solid waste system	1,449,318	78	1,554,349	78
Other enterprise funds	1,570,414	52	2,018,071	51

Table 8. Average Personnel Expenditures for Current Operations

Category	Average amount (\$)	As % of current operations
Employee benefits	376,165	11.5%
Gross salaries and wages	2,140,674	65.7%
Total personnel expenditures	2,516,839	77.2%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,798.60	100.0%
1 Electric supply system	1,214.41	32.0%
2 Airport	619.40	16.3%
3 Gas supply system	386.55	10.2%
4 Water and sewer system	337.75	8.9%
5 Real and personal property taxes	163.30	4.3%
6 Local option sales tax	160.01	4.2%
7 Solid waste system	107.11	2.8%
8 Special purpose sales tax	104.40	2.7%
9 Other enterprise funds	93.95	2.5%
10 Garbage and trash collection charges	59.68	1.6%
11 Franchise payments taxes	57.56	1.5%
12 Fines, forfeits and court fees	44.66	1.2%
13 MARTA sales tax	40.08	1.1%
14 Federal intergovernmental revenues	36.74	1.0%
15 Insurance premiums taxes	35.34	0.9%
16 Hotel/motel tax	34.29	0.9%
17 State intergovernmental revenues	33.01	0.9%
18 Business licenses and occupational taxes	30.41	0.8%
19 Interest earnings on investments	24.89	0.7%
20 Alcoholic beverage taxes	24.30	0.6%
21 All additional revenues	23.69	0.6%
22 Other service charges	20.45	0.5%
23 Other local intergovernmental revenues	18.59	0.5%
24 Motor vehicle taxes	14.75	0.4%
25 Landfill fees	12.69	0.3%
26 Building permits	11.57	0.3%
27 Public utilities taxes	10.51	0.3%
28 Ambulance charges	10.00	0.3%
29 Parks and recreation charges	9.48	0.2%
30 Receipts from sale of materials	8.83	0.2%
31 Other excise and special use taxes	8.46	0.2%
32 Rents and royalties	8.28	0.2%
33 Fire service subscription fees	7.27	0.2%
34 Alcoholic beverage taxes	5.92	0.2%
35 Other licenses, permits and fees	3.82	0.1%
36 Intangible taxes (regular and recording)	3.14	0.1%
37 Tax collection fees	2.63	0.1%
38 Cemetery fees	2.16	0.1%
39 Receipts from sale of real property	2.10	0.1%
40 Special assessments	1.92	0.1%
41 FIFA, penalties, interest and cost	1.75	0.0%
42 Parking facilities and meters	1.75	0.0%
43 Mobile home taxes	0.67	0.0%
44 Railroad equipment tax	0.33	0.0%
45 Fee collections of county officers	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,912.44	100.0%
1 Electric supply system	1,036.41	26.5%
2 Airport	462.32	11.8%
3 Water and sewer system	425.93	10.9%
4 Gas supply system	349.98	8.9%
5 Debt service costs	226.03	5.8%
6 Police department	167.20	4.3%
7 Education (general government)	126.84	3.2%
8 Other enterprise funds	119.61	3.1%
9 Solid waste system	115.13	2.9%
10 Construction (non-utility)	105.61	2.7%
11 Fire department	92.40	2.4%
12 General administration	78.47	2.0%
13 Other general expenditures	72.52	1.9%
14 Tax assessor/appraiser	66.08	1.7%
15 Highways and streets	63.09	1.6%
16 Purchase of equipment and land	56.90	1.5%
17 Garbage and trash collection	56.18	1.4%
18 Parks and recreation	48.35	1.2%
19 Community development	22.70	0.6%
20 Garbage and trash disposal	22.44	0.6%
21 County/municipal hospital	22.12	0.6%
22 Ambulance service	21.36	0.5%
23 Jail	21.30	0.5%
24 General insurance	21.16	0.5%
25 Financial administration	20.94	0.5%
26 Municipal court	16.13	0.4%
27 Public welfare and social services	14.23	0.4%
28 General government buildings	14.21	0.4%
29 Building inspection and regulation	12.69	0.3%
30 Drainage	8.01	0.2%
31 Libraries	7.90	0.2%
32 Legal fees	6.13	0.2%
33 Public health	3.66	0.1%
34 Natural resources	3.23	0.1%
35 Payments to other hospitals	3.00	0.1%
36 Parking facilities and meters	2.20	0.1%

Municipal Group - A
Number Reporting = 6
Population Range = 50,000 and Above
2000 Population = 860,260

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	153,768,973	1,072.48
Property Taxes	35,574,776	248.12
Real and personal property taxes	32,352,905	225.65
All other property taxes	3,221,871	22.47
Sales Taxes	31,622,778	220.56
Local option sales taxes	27,538,143	192.07
MARTA tax	0	0.00
Special purpose sales tax	4,084,635	28.49
Excise and Special Use Taxes	27,485,740	191.70
Alcoholic beverage taxes	3,576,057	24.94
Insurance premiums taxes	5,502,807	38.38
Hotel/motel taxes	7,981,550	55.67
Franchise payments taxes	10,046,619	70.07
Other excise and special use taxes	378,708	2.64
Licenses, Permits and Fees	11,084,903	77.31
Intergovernmental Revenues	18,663,320	130.17
State	7,153,485	49.89
State DHR Health Grants	0	0.00
Other local funds	2,487,798	17.35
Federal funds	9,022,037	62.93
Service Charges and Other Revenues	29,337,456	204.62
Service charge revenues	10,916,390	76.14
Other revenues	18,421,065	128.48

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	126,246,685	880.52
Administration	20,225,538	141.07
Financial administration	3,358,940	23.43
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	12,807,632	89.33
General government buildings	2,383,657	16.63
General insurance	1,630,642	11.37
Legal fees	44,669	0.31
Public Safety and Corrections	52,099,168	363.37
Sheriff's department	0	0.00
Police department	29,306,276	204.40
Correctional institute	0	0.00
Jail	4,888,739	34.10
Fire department	17,904,153	124.87
Courts	3,949,023	27.54
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	3,949,023	27.54
Health and Human Services	882,110	6.15
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	83,730	0.58
Public welfare and social services	798,380	5.57
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	5,444,112	37.97
Parking facilities and meters	15,733	0.11
Natural resources	0	0.00
Garbage and trash collection	5,310,106	37.04
Garbage disposal (landfill)	118,273	0.82

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	10,475,157	73.06
Highways and streets	9,855,239	68.74
Drainage	619,918	4.32
Leisure services	9,645,165	67.27
Parks and recreation	9,645,165	67.27
Libraries	0	0.00
Education (non-school board)	0	0.00
Community Development	5,583,335	38.94
Building inspection and regulation	1,749,136	12.20
Community development	3,834,199	26.74
Other General Operating	17,943,079	125.15

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	6,809,366	47.49
Total Construction	9,769,891	68.14
1 Drainage (Const.)	8,445,529	88.78
2 Other expenditures (Const.)	5,328,405	58.48
3 Parks and recreation (Land)	3,010,160	20.99
4 Highways and streets (Const.)	1,523,654	17.17
5 Parks and recreation (Const.)	1,248,882	14.07
6 Community development (Const.)	934,373	10.58
7 Fire department (Const.)	679,900	8.05
8 Police department (Const.)	555,204	6.57
9 Police department (Land)	913,631	6.37
10 Garbage and trash collection (Const.)	479,446	6.04
11 Highways and streets (Land)	709,871	4.95
12 Fire department (Land)	634,514	4.43
13 Other expenditures (Land)	677,273	4.22
14 General administration (Land)	526,241	3.67
15 General administration (Const.)	156,994	2.00
16 Financial administration (Land)	190,701	1.31
17 Public welfare and social services (Land)	71,803	1.22
18 Garbage and trash collection (Land)	218,099	1.18

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	562,072,500	2,278.30	2
General obligation bonds	14,014,151	70.89	3
Other long-term debt	0	0.00	0
Lease purchase debt	3,298,729	18.27	4
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	11,953,000	74.57	5
General obligation bonds	2,944,167	20.53	6
Other long-term debt	852,644	8.18	2
Lease purchase debt	3,133,825	20.06	5
Short-term debt	0	0.00	0
Outstanding end of year			
Revenue bonds	542,515,501	3,384.33	5
General obligation bonds	85,288,742	594.86	6
Other long-term debt	16,440,488	157.74	2
Lease purchase debt	26,032,989	166.68	5
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	17,789,391	110.97	5
General obligation bonds	4,272,790	29.80	6
Other long-term debt	820,680	7.87	2
Lease purchase debt	1,554,584	9.10	4
Short-term debt	0	0.00	0

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	59,889,782	287.51	3
Bond funds	191,331,893	1,056.25	4
General/other funds	168,863,773	1,177.76	6

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	427,576,250	4
2 Multi-purpose	G.O.	197,350,000	2
3 Solid waste system	revenue bond	49,755,000	2
4 Education	G.O.	37,892,500	2
5 All other	lease pool	35,069,755	3
6 Water/sewer system	other long-term	31,359,033	1
7 All other	revenue bond	25,110,000	2
8 Parks and recreation facilities	revenue bond	17,685,000	1
9 Public buildings	G.O.	14,360,000	2
10 Industrial revenue bonds	revenue bond	7,985,000	1
11 Multi-purpose	lease pool	7,265,563	3
12 Highways, streets and drainage	G.O.	4,650,000	2

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	62,410,449	5	91,122,519	5
Electric supply	74,770,292	2	63,668,511	2
Gas supply	9,881,294	1	9,787,918	1
Airport	209,191,514	2	154,548,691	2
Solid waste system	11,519,548	4	12,599,988	4
Other enterprise funds	7,049,959	4	9,224,174	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	8,021,400	6.4%
Gross salaries and wages	91,141,682	72.2%
Total personnel expenditures	99,163,081	78.5%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,898.01	100.0%
1 Electric supply system	1,102.10	28.3%
2 Airport	814.40	20.9%
3 Water and sewer system	408.98	10.5%
4 Real and personal property taxes	225.65	5.8%
5 Local option sales tax	206.15	5.3%
6 Gas supply system	128.43	3.3%
7 Solid waste system	119.67	3.1%
8 Special purpose sales tax	117.57	3.0%
9 Other enterprise funds	77.38	2.0%
10 Franchise payments taxes	77.19	2.0%
11 Garbage and trash collection charges	70.44	1.8%
12 Federal intergovernmental revenues	62.93	1.6%
13 Hotel/motel tax	55.67	1.4%
14 Business licenses and occupational taxes	51.09	1.3%
15 State intergovernmental revenues	49.89	1.3%
16 Fines, forfeits and court fees	42.77	1.1%
17 Insurance premiums taxes	38.38	1.0%
18 Interest earnings on investments	37.40	1.0%
19 All additional revenues	32.08	0.8%
20 Other service charges	28.14	0.7%
21 Alcoholic beverage taxes	24.94	0.6%
22 Motor vehicle taxes	19.47	0.5%
23 Other local intergovernmental revenues	17.35	0.4%
24 Public utilities taxes	15.89	0.4%
25 Rents and royalties	14.57	0.4%
26 Building permits	14.49	0.4%
27 Other excise and special use taxes	7.90	0.2%
28 Alcoholic beverage taxes	7.81	0.2%
29 Parks and recreation charges	6.85	0.2%
30 Other licenses, permits and fees	5.67	0.1%
31 Receipts from sale of materials	4.21	0.1%
32 Intangible taxes (regular and recording)	4.04	0.1%
33 Special assessments	1.95	0.1%
34 Cemetery fees	1.87	0.0%
35 FIFA, penalties, interest and cost	1.87	0.0%
36 Receipts from sale of real property	1.25	0.0%
37 Parking facilities and meters	0.70	0.0%
38 Fire service subscription fees	0.40	0.0%
39 Mobile home taxes	0.27	0.0%
40 Railroad equipment tax	0.19	0.0%
41 Landfill fees	0.01	0.0%
42 Ambulance charges	0.00	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,947.92	100.0%
1 Electric supply system	938.46	23.8%
2 Airport	601.67	15.2%
3 Water and sewer system	597.13	15.1%
4 Debt service costs	271.05	6.9%
5 Police department	204.40	5.2%
6 Construction (non-utility)	132.09	3.3%
7 Solid waste system	130.90	3.3%
8 Gas supply system	127.22	3.2%
9 Other general expenditures	125.15	3.2%
10 Fire department	124.87	3.2%
11 Other enterprise funds	101.24	2.6%
12 General administration	89.33	2.3%
13 Highways and streets	68.74	1.7%
14 Parks and recreation	67.27	1.7%
15 Purchase of equipment and land	64.09	1.6%
16 Garbage and trash collection	57.45	1.5%
17 General insurance	42.00	1.1%
18 Jail	37.45	0.9%
19 Municipal court	27.54	0.7%
20 Community development	26.74	0.7%
21 Public welfare and social services	25.18	0.6%
22 Financial administration	23.43	0.6%
23 General government buildings	16.63	0.4%
24 Drainage	12.92	0.3%
25 Building inspection and regulation	12.20	0.3%
26 Garbage and trash disposal	12.08	0.3%
27 Public health	5.17	0.1%
28 Legal fees	4.56	0.1%
29 Parking facilities and meters	0.97	0.0%

Municipal Group - B
Number Reporting = 11
Population Range = 25,000 - 49,999
2000 Population = 384,416

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	24,976,676	714.70
Property Taxes	7,381,120	211.21
Real and personal property taxes	6,461,607	184.90
All other property taxes	919,513	26.31
Sales Taxes	4,736,522	135.53
Local option sales taxes	3,732,908	106.82
MARTA tax	0	0.00
Special purpose sales tax	1,003,614	28.72
Excise and Special Use Taxes	4,278,847	122.44
Alcoholic beverage taxes	666,760	19.08
Insurance premiums taxes	1,110,933	31.79
Hotel/motel taxes	512,542	14.67
Franchise payments taxes	1,858,922	53.19
Other excise and special use taxes	129,688	3.71
Licenses, Permits and Fees	1,296,540	37.10
Intergovernmental Revenues	1,842,958	52.74
State	944,982	27.04
State DHR Health Grants	0	0.00
Other local funds	672,496	19.24
Federal funds	225,481	6.45
Service Charges and Other Revenues	5,440,688	155.68
Service charge revenues	1,854,421	53.06
Other revenues	3,586,266	102.62

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	19,146,787	547.88
Administration	4,276,328	122.37
Financial administration	689,799	19.74
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	2,476,170	70.86
General government buildings	326,251	9.34
General insurance	618,549	17.70
Legal fees	165,560	4.74
Public Safety and Corrections	8,361,711	239.27
Sheriff's department	0	0.00
Police department	4,794,894	137.21
Correctional institute	0	0.00
Jail	241,751	6.92
Fire department	3,325,066	95.15
Courts	291,670	8.35
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	291,670	8.35
Health and Human Services	197,802	5.66
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	34,941	1.00
Public welfare and social services	147,929	4.23
Ambulance service	14,932	0.43
State DHR health grants	0	0.00
Public works	865,854	24.78
Parking facilities and meters	964	0.03
Natural resources	22,724	0.65
Garbage and trash collection	811,591	23.22
Garbage disposal (landfill)	30,575	0.87

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,762,312	50.43
Highways and streets	1,735,289	49.65
Drainage	27,023	0.77
Leisure services	1,657,923	47.44
Parks and recreation	1,482,967	42.43
Libraries	174,956	5.01
Education (non-school board)	31,920	0.91
Community Development	1,018,847	29.15
Building inspection and regulation	303,899	8.70
Community development	714,948	20.46
Other General Operating	682,420	19.53

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,170,050	33.48
Total Construction	3,574,795	102.29
1 General government buildings (Const.)	2,347,853	62.03
2 Parks and recreation (Const.)	1,926,596	56.29
3 Police department (Const.)	1,951,555	55.99
4 Highways and streets (Const.)	1,421,504	41.59
5 Other expenditures (Const.)	967,228	30.57
6 Fire department (Const.)	705,645	17.10
7 Other expenditures (Land)	272,140	8.97
8 Highways and streets (Land)	287,497	8.23
9 Drainage (Const.)	284,076	7.23
10 Police department (Land)	238,419	6.82
11 Garbage and trash collection (Land)	177,855	5.04
12 Community development (Const.)	166,531	4.61
13 Parks and recreation (Land)	165,448	4.57
14 General administration (Land)	154,444	4.42
15 General administration (Const.)	125,747	3.60
16 Fire department (Land)	98,256	2.81
17 Garbage and trash collection (Const.)	70,090	2.51
18 Public welfare and social services (Const.)	64,189	2.47

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	61,540,000	2,086.81	3
General obligation bonds	0	0.00	0
Other long-term debt	2,682,505	88.38	4
Lease purchase debt	983,505	27.86	8
Short-term debt	6,000,000	171.53	1
Retired during year			
Revenue bonds	2,501,433	70.90	10
General obligation bonds	1,069,000	32.98	6
Other long-term debt	1,040,662	29.06	5
Lease purchase debt	484,385	13.59	10
Short-term debt	6,000,000	171.53	1
Outstanding end of year			
Revenue bonds	44,012,192	1,247.38	10
General obligation bonds	19,793,683	610.61	6
Other long-term debt	6,425,760	180.21	6
Lease purchase debt	1,785,191	50.07	10
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	1,664,706	47.18	10
General obligation bonds	1,075,913	33.19	6
Other long-term debt	302,753	8.45	5
Lease purchase debt	60,371	1.69	10
Short-term debt	135,425	3.87	1

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,959,131	54.27	9
Bond funds	9,762,241	279.18	6
General/other funds	19,920,487	570.02	11

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	39,309,983	10
2 Highways, streets and drainage	G.O.	20,071,660	1
3 Parks and recreation facilities	G.O.	15,907,500	2
4 All other	revenue bond	11,516,074	2
5 Multi-purpose	G.O.	10,104,667	3
6 Education	G.O.	8,585,000	3
7 Gas utility system	revenue bond	7,989,941	1
8 Solid waste system	revenue bond	7,665,000	1
9 Water/sewer system	other long-term	6,934,351	5
10 Public buildings	G.O.	5,565,000	1
11 Law enforcement and corrections	G.O.	4,000,000	1
12 Parks and recreation facilities	revenue bond	3,957,500	2

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	12,052,182	9	14,266,799	9
Electric supply	27,585,067	2	24,277,494	2
Gas supply	14,156,544	2	11,528,889	2
Airport	230,254	2	640,268	2
Solid waste system	3,721,636	6	4,759,920	6
Other enterprise funds	1,300,998	4	1,789,614	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	3,720,730	19.4%
Gross salaries and wages	11,779,297	61.5%
Total personnel expenditures	15,500,027	81.0%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,771.31	100.0%
1 Electric supply system	841.10	30.4%
2 Gas supply system	378.51	13.7%
3 Water and sewer system	333.83	12.0%
4 Landfill fees	196.24	7.1%
5 Real and personal property taxes	184.90	6.7%
6 Local option sales tax	139.38	5.0%
7 Solid waste system	102.11	3.7%
8 Special purpose sales tax	101.19	3.7%
9 Franchise payments taxes	53.19	1.9%
10 Garbage and trash collection charges	50.51	1.8%
11 Fines, forfeits and court fees	41.82	1.5%
12 Other enterprise funds	33.90	1.2%
13 Insurance premiums taxes	31.79	1.1%
14 All additional revenues	31.53	1.1%
15 State intergovernmental revenues	27.04	1.0%
16 Other local intergovernmental revenues	23.89	0.9%
17 Interest earnings on investments	21.09	0.8%
18 Business licenses and occupational taxes	19.27	0.7%
19 Alcoholic beverage taxes	19.08	0.7%
20 Hotel/motel tax	16.55	0.6%
21 Motor vehicle taxes	15.73	0.6%
22 Other service charges	13.61	0.5%
23 Building permits	12.16	0.4%
24 Parks and recreation charges	11.54	0.4%
25 Federal intergovernmental revenues	10.40	0.4%
26 Other excise and special use taxes	9.12	0.3%
27 Airport	8.61	0.3%
28 Receipts from sale of materials	6.25	0.2%
29 Public utilities taxes	4.81	0.2%
30 Alcoholic beverage taxes	4.75	0.2%
31 Ambulance charges	4.29	0.2%
32 Intangible taxes (regular and recording)	4.20	0.2%
33 Rents and royalties	4.10	0.1%
34 Other licenses, permits and fees	4.08	0.1%
35 Tax collection fees	3.36	0.1%
36 Cemetery fees	2.13	0.1%
37 FIFA, penalties, interest and cost	1.90	0.1%
38 Receipts from sale of real property	1.71	0.1%
39 Mobile home taxes	0.55	0.0%
40 Special assessments	0.52	0.0%
41 Railroad equipment tax	0.28	0.0%
42 Parking facilities and meters	0.28	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Fire service subscription fees	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,677.31	100.0%
1 Electric supply system	740.25	27.6%
2 Water and sewer system	395.17	14.8%
3 Gas supply system	308.25	11.5%
4 Debt service costs	206.42	7.7%
5 Police department	137.21	5.1%
6 Solid waste system	130.60	4.9%
7 Construction (non-utility)	125.06	4.7%
8 Fire department	95.15	3.6%
9 General administration	70.86	2.6%
10 Garbage and trash collection	55.74	2.1%
11 Highways and streets	49.65	1.9%
12 Other enterprise funds	46.63	1.7%
13 Parks and recreation	45.76	1.7%
14 Purchase of equipment and land	37.81	1.4%
15 Airport	23.94	0.9%
16 General insurance	23.47	0.9%
17 Other general expenditures	23.28	0.9%
18 Community development	22.29	0.8%
19 Financial administration	21.43	0.8%
20 Public welfare and social services	20.47	0.8%
21 Building inspection and regulation	14.00	0.5%
22 General government buildings	12.75	0.5%
23 Education (general government)	12.58	0.5%
24 Garbage and trash disposal	12.05	0.5%
25 Municipal court	9.42	0.4%
26 Jail	9.30	0.3%
27 Legal fees	8.54	0.3%
28 Libraries	8.00	0.3%
29 Natural resources	3.98	0.1%
30 Public health	2.90	0.1%
31 Ambulance service	2.47	0.1%
32 Drainage	1.58	0.1%
33 Parking facilities and meters	0.30	0.0%

Municipal Group - C
Number Reporting = 42
Population Range = 10,000 - 24,999
2000 Population = 629,015

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	9,528,339	636.22
Property Taxes	2,181,671	145.67
Real and personal property taxes	1,877,330	125.35
All other property taxes	304,340	20.32
Sales Taxes	2,205,414	147.26
Local option sales taxes	1,537,908	102.69
MARTA tax	19,450	1.30
Special purpose sales tax	648,057	43.27
Excise and Special Use Taxes	1,834,755	122.51
Alcoholic beverage taxes	361,416	24.13
Insurance premiums taxes	472,244	31.53
Hotel/motel taxes	262,091	17.50
Franchise payments taxes	707,092	47.21
Other excise and special use taxes	31,912	2.13
Licenses, Permits and Fees	633,359	42.29
Intergovernmental Revenues	543,181	36.27
State	248,277	16.58
State DHR Health Grants	0	0.00
Other local funds	184,667	12.33
Federal funds	110,237	7.36
Service Charges and Other Revenues	2,129,959	142.22
Service charge revenues	769,269	51.36
Other revenues	1,360,690	90.85

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	8,248,033	550.73
Administration	1,532,284	102.31
Financial administration	220,831	14.75
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	976,488	65.20
General government buildings	112,808	7.53
General insurance	170,718	11.40
Legal fees	51,441	3.43
Public Safety and Corrections	3,295,090	220.02
Sheriff's department	0	0.00
Police department	2,314,700	154.55
Correctional institute	0	0.00
Jail	61,330	4.10
Fire department	919,060	61.37
Courts	112,386	7.50
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	112,386	7.50
Health and Human Services	84,413	5.64
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	10,171	0.68
Public welfare and social services	18,799	1.26
Ambulance service	55,443	3.70
State DHR health grants	0	0.00
Public works	527,038	35.19
Parking facilities and meters	2,340	0.16
Natural resources	1,334	0.09
Garbage and trash collection	413,186	27.59
Garbage disposal (landfill)	110,178	7.36

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	885,286	59.11
Highways and streets	866,764	57.87
Drainage	18,522	1.24
Leisure services	600,199	40.08
Parks and recreation	546,054	36.46
Libraries	54,145	3.62
Education (non-school board)	452,973	30.25
Community Development	344,041	22.97
Building inspection and regulation	192,514	12.85
Community development	151,527	10.12
Other General Operating	414,322	27.66

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	940,149	62.77
Total Construction	672,863	44.93
1 Education - general govt. (Const.)	5,253,890	492.49
2 General government buildings (Const.)	906,688	52.77
3 Parks and recreation (Const.)	489,070	33.07
4 Drainage (Const.)	405,090	27.97
5 Highways and streets (Const.)	419,136	27.64
6 Other expenditures (Const.)	421,457	23.52
7 Fire department (Const.)	327,228	18.29
8 General government buildings (Land)	271,566	17.11
9 General administration (Land)	223,690	14.77
10 Police department (Land)	216,785	14.39
11 Jail (Const.)	174,607	13.01
12 Fire department (Land)	188,581	12.69
13 Highways and streets (Land)	186,439	12.48
14 Community development (Const.)	177,367	11.30
15 Garbage and trash collection (Land)	156,508	10.36
16 Parks and recreation (Land)	113,575	7.39
17 General administration (Const.)	97,070	6.51
18 Garbage and trash disposal (Land)	90,530	6.13

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	16,963,100	1,191.26	5
General obligation bonds	12,043,004	1,036.31	1
Other long-term debt	1,733,027	119.89	14
Lease purchase debt	1,300,400	89.12	26
Short-term debt	1,903,750	136.00	4
Retired during year			
Revenue bonds	1,679,275	114.36	30
General obligation bonds	322,767	21.62	11
Other long-term debt	347,920	24.92	24
Lease purchase debt	370,373	25.09	33
Short-term debt	647,040	48.45	3
Outstanding end of year			
Revenue bonds	10,472,810	719.66	32
General obligation bonds	4,796,590	321.29	11
Other long-term debt	4,876,715	346.95	26
Lease purchase debt	1,907,754	128.10	35
Short-term debt	2,334,880	157.08	3
Interest paid			
Revenue bonds	548,943	37.59	30
General obligation bonds	242,756	16.26	11
Other long-term debt	167,997	11.93	24
Lease purchase debt	88,276	5.95	32
Short-term debt	38,331	2.87	3

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,345,130	92.25	25
Bond funds	7,978,889	508.49	15
General/other funds	10,577,758	706.29	42

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 All other	revenue bond	17,861,249	7
2 Jails	G.O.	12,043,004	1
3 Water/sewer system	revenue bond	7,533,747	27
4 Education	G.O.	6,718,750	4
5 Multi-purpose	other long-term	5,710,000	1
6 Law enforcement and corrections	G.O.	4,415,000	1
7 Water/sewer system	other long-term	4,352,757	23
8 Parks and recreation facilities	revenue bond	3,995,000	1
9 Multi-purpose	G.O.	2,512,500	2
10 All purposes	short-term	2,334,880	3
11 Education	other long-term	2,285,000	1
12 Gas utility system	revenue bond	1,805,000	1

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	4,375,654	33	4,725,358	32
Electric supply	22,509,137	12	18,460,960	12
Gas supply	6,143,257	16	5,638,232	16
Airport	635,804	6	821,992	6
Solid waste system	1,717,616	19	1,572,659	19
Other enterprise funds	2,359,825	18	2,887,002	18

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	1,371,591	16.6%
Gross salaries and wages	5,097,980	61.8%
Total personnel expenditures	6,469,571	78.4%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,431.89	100.0%
1 Electric supply system	1,475.57	43.0%
2 Gas supply system	426.08	12.4%
3 Water and sewer system	296.52	8.6%
4 Other enterprise funds	156.20	4.6%
5 Local option sales tax	145.06	4.2%
6 Real and personal property taxes	127.64	3.7%
7 Special purpose sales tax	117.08	3.4%
8 Solid waste system	112.43	3.3%
9 Garbage and trash collection charges	59.43	1.7%
10 Franchise payments taxes	47.21	1.4%
11 Airport	43.00	1.3%
12 Fines, forfeits and court fees	41.68	1.2%
13 MARTA sales tax	40.08	1.2%
14 Insurance premiums taxes	32.17	0.9%
15 Business licenses and occupational taxes	26.84	0.8%
16 Alcoholic beverage taxes	24.13	0.7%
17 Interest earnings on investments	21.63	0.6%
18 Landfill fees	21.30	0.6%
19 Hotel/motel tax	19.99	0.6%
20 State intergovernmental revenues	17.66	0.5%
21 Other service charges	17.62	0.5%
22 All additional revenues	17.41	0.5%
23 Ambulance charges	16.68	0.5%
24 Receipts from sale of materials	15.97	0.5%
25 Other local intergovernmental revenues	15.77	0.5%
26 Motor vehicle taxes	13.87	0.4%
27 Parks and recreation charges	12.43	0.4%
28 Building permits	11.53	0.3%
29 Other excise and special use taxes	10.94	0.3%
30 Federal intergovernmental revenues	9.67	0.3%
31 Public utilities taxes	6.20	0.2%
32 Special assessments	4.81	0.1%
33 Alcoholic beverage taxes	4.43	0.1%
34 Receipts from sale of real property	3.52	0.1%
35 Rents and royalties	3.39	0.1%
36 Tax collection fees	2.64	0.1%
37 Intangible taxes (regular and recording)	2.59	0.1%
38 Cemetery fees	2.22	0.1%
39 Other licenses, permits and fees	2.08	0.1%
40 Parking facilities and meters	2.02	0.1%
41 Fire service subscription fees	1.85	0.1%
42 FIFA, penalties, interest and cost	1.82	0.1%
43 Railroad equipment tax	0.36	0.0%
44 Mobile home taxes	0.34	0.0%
45 Fee collections of county officers	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,545.71	100.0%
1 Electric supply system	1,210.20	34.1%
2 Gas supply system	391.05	11.0%
3 Water and sewer system	322.53	9.1%
4 Debt service costs	232.79	6.6%
5 Other enterprise funds	191.10	5.4%
6 Education (general government)	190.34	5.4%
7 Police department	157.41	4.4%
8 Solid waste system	103.77	2.9%
9 Fire department	94.42	2.7%
10 Construction (non-utility)	79.90	2.3%
11 General administration	65.20	1.8%
12 Purchase of equipment and land	64.31	1.8%
13 Highways and streets	57.87	1.6%
14 Garbage and trash collection	55.89	1.6%
15 Airport	55.59	1.6%
16 Ambulance service	44.94	1.3%
17 Other general expenditures	44.55	1.3%
18 Parks and recreation	41.71	1.2%
19 Garbage and trash disposal	21.86	0.6%
20 Financial administration	19.61	0.6%
21 General insurance	16.82	0.5%
22 Community development	15.20	0.4%
23 Building inspection and regulation	13.84	0.4%
24 General government buildings	12.27	0.3%
25 Municipal court	9.08	0.3%
26 Libraries	7.40	0.2%
27 Jail	6.83	0.2%
28 Public welfare and social services	4.84	0.1%
29 Legal fees	4.22	0.1%
30 Drainage	3.10	0.1%
31 Parking facilities and meters	2.47	0.1%
32 Public health	2.35	0.1%
33 Natural resources	2.24	0.1%

Municipal Group - D
Number Reporting = 41
Population Range = 5,000 - 9,999
2000 Population = 294,310

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,949,680	550.23
Property Taxes	886,189	123.45
Real and personal property taxes	751,749	104.73
All other property taxes	134,440	18.73
Sales Taxes	764,808	106.54
Local option sales taxes	615,449	85.74
MARTA tax	0	0.00
Special purpose sales tax	149,358	20.81
Excise and Special Use Taxes	849,202	118.30
Alcoholic beverage taxes	160,574	22.37
Insurance premiums taxes	233,827	32.57
Hotel/motel taxes	78,292	10.91
Franchise payments taxes	367,353	51.18
Other excise and special use taxes	9,156	1.28
Licenses, Permits and Fees	227,228	31.65
Intergovernmental Revenues	187,396	26.11
State	84,195	11.73
State DHR Health Grants	0	0.00
Other local funds	56,053	7.81
Federal funds	47,148	6.57
Service Charges and Other Revenues	1,034,858	144.16
Service charge revenues	367,139	51.15
Other revenues	667,718	93.02

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	3,509,264	488.87
Administration	699,146	97.40
Financial administration	69,222	9.64
Tax commissioner	0	0.00
Tax assessor/appraiser	8,530	1.19
General administration	467,286	65.10
General government buildings	55,351	7.71
General insurance	62,079	8.65
Legal fees	36,679	5.11
Public Safety and Corrections	1,479,605	206.12
Sheriff's department	0	0.00
Police department	1,108,026	154.36
Correctional institute	0	0.00
Jail	29,227	4.07
Fire department	342,352	47.69
Courts	36,822	5.13
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	36,822	5.13
Health and Human Services	12,754	1.78
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	8,091	1.13
Public welfare and social services	4,664	0.65
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	356,145	49.61
Parking facilities and meters	0	0.00
Natural resources	209	0.03
Garbage and trash collection	312,813	43.58
Garbage disposal (landfill)	43,123	6.01

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	457,016	63.67
Highways and streets	434,805	60.57
Drainage	22,211	3.09
Leisure services	225,262	31.38
Parks and recreation	199,071	27.73
Libraries	26,191	3.65
Education (non-school board)	179	0.02
Community Development	142,709	19.88
Building inspection and regulation	65,962	9.19
Community development	76,747	10.69
Other General Operating	99,626	13.88

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	401,212	55.89
Total Construction	193,649	26.98
1 Municipal court (Const.)	732,424	105.25
2 Other expenditures (Const.)	426,590	52.66
3 General administration (Const.)	223,236	32.60
4 Highways and streets (Const.)	175,459	24.61
5 Community development (Const.)	124,690	19.05
6 Drainage (Const.)	130,798	18.83
7 Fire department (Const.)	113,033	17.45
8 General government buildings (Const.)	140,991	16.89
9 Police department (Const.)	143,665	16.65
10 Fire department (Land)	107,238	15.38
11 Police department (Land)	103,298	14.42
12 General government buildings (Land)	100,314	13.62
13 Parks and recreation (Land)	91,575	12.45
14 Parks and recreation (Const.)	75,277	11.14
15 Community development (Land)	87,233	10.42
16 Highways and streets (Land)	72,693	10.38
17 Garbage and trash collection (Land)	70,619	9.40
18 General administration (Land)	54,432	7.63

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	1,662,500	222.62	4
General obligation bonds	288,008	41.48	1
Other long-term debt	915,516	124.86	15
Lease purchase debt	559,920	75.02	11
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	195,859	27.56	27
General obligation bonds	94,801	12.59	4
Other long-term debt	262,460	36.10	25
Lease purchase debt	132,897	18.48	25
Short-term debt	189,077	29.21	5
Outstanding end of year			
Revenue bonds	2,714,394	381.96	27
General obligation bonds	2,649,951	351.95	4
Other long-term debt	3,155,614	435.43	25
Lease purchase debt	831,476	115.62	25
Short-term debt	145,738	26.43	2
Interest paid			
Revenue bonds	150,693	21.19	26
General obligation bonds	142,221	18.89	4
Other long-term debt	101,647	14.12	26
Lease purchase debt	41,595	5.78	25
Short-term debt	11,880	1.84	5

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	478,104	67.98	28
Bond funds	1,266,729	165.72	11
General/other funds	3,569,208	497.22	41

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Gas utility system	revenue bond	4,610,000	1
2 All other	G.O.	4,055,000	1
3 Water/sewer system	other long-term	3,052,839	25
4 Water/sewer system	revenue bond	2,571,293	26
5 Water/sewer system	G.O.	2,552,500	2
6 Public buildings	lease pool	1,291,957	6
7 Parks and recreation facilities	G.O.	1,170,000	1
8 All other	revenue bond	912,500	2
9 Parks and recreation facilities	lease pool	762,025	1
10 Highways, streets and drainage	other long-term	604,678	1
11 Parks and recreation facilities	other long-term	317,268	1
12 Law enforcement and corrections	lease pool	274,635	16

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	1,946,038	36	2,056,933	36
Electric supply	6,989,627	14	6,555,255	14
Gas supply	2,616,559	16	2,602,148	15
Airport	54,356	3	76,877	3
Solid waste system	590,495	12	616,035	12
Other enterprise funds	547,383	6	447,064	5

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	523,280	14.9%
Gross salaries and wages	2,092,405	59.6%
Total personnel expenditures	2,615,685	74.5%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,555.32	100.0%
1 Electric supply system	1,018.69	39.9%
2 Gas supply system	368.99	14.4%
3 Water and sewer system	276.15	10.8%
4 Local option sales tax	114.49	4.5%
5 Real and personal property taxes	109.35	4.3%
6 Solid waste system	81.58	3.2%
7 Other enterprise funds	78.51	3.1%
8 Special purpose sales tax	58.03	2.3%
9 Fines, forfeits and court fees	56.00	2.2%
10 Garbage and trash collection charges	52.58	2.1%
11 Franchise payments taxes	51.18	2.0%
12 Insurance premiums taxes	32.57	1.3%
13 Alcoholic beverage taxes	22.37	0.9%
14 Business licenses and occupational taxes	19.98	0.8%
15 All additional revenues	17.67	0.7%
16 Hotel/motel tax	14.94	0.6%
17 Landfill fees	14.51	0.6%
18 Interest earnings on investments	14.38	0.6%
19 Public utilities taxes	13.56	0.5%
20 State intergovernmental revenues	13.54	0.5%
21 Other local intergovernmental revenues	11.93	0.5%
22 Receipts from sale of materials	11.30	0.4%
23 Motor vehicle taxes	10.94	0.4%
24 Ambulance charges	10.67	0.4%
25 Fire service subscription fees	10.51	0.4%
26 Federal intergovernmental revenues	10.32	0.4%
27 Other service charges	8.75	0.3%
28 Building permits	8.62	0.3%
29 Parks and recreation charges	7.95	0.3%
30 Other excise and special use taxes	6.92	0.3%
31 Airport	6.80	0.3%
32 Rents and royalties	4.01	0.2%
33 Alcoholic beverage taxes	3.97	0.2%
34 Special assessments	2.91	0.1%
35 Other licenses, permits and fees	2.42	0.1%
36 Cemetery fees	1.90	0.1%
37 Receipts from sale of real property	1.61	0.1%
38 Intangible taxes (regular and recording)	1.43	0.1%
39 FIFA, penalties, interest and cost	1.19	0.0%
40 Tax collection fees	1.16	0.0%
41 Mobile home taxes	0.61	0.0%
42 Railroad equipment tax	0.24	0.0%
43 Parking facilities and meters	0.07	0.0%
44 Fee collections of county officers	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,707.27	100.0%
1 Electric supply system	955.39	35.3%
2 Gas supply system	375.14	13.9%
3 Water and sewer system	291.89	10.8%
4 Police department	154.36	5.7%
5 Debt service costs	128.86	4.8%
6 Solid waste system	85.10	3.1%
7 Garbage and trash collection	69.28	2.6%
8 Other enterprise funds	67.59	2.5%
9 Tax assessor/appraiser	66.08	2.4%
10 Fire department	65.33	2.4%
11 General administration	65.10	2.4%
12 Highways and streets	62.60	2.3%
13 Purchase of equipment and land	57.76	2.1%
14 Construction (non-utility)	48.02	1.8%
15 Parks and recreation	33.30	1.2%
16 Other general expenditures	19.54	0.7%
17 Drainage	18.83	0.7%
18 Garbage and trash disposal	18.32	0.7%
19 Community development	17.31	0.6%
20 Financial administration	16.59	0.6%
21 Building inspection and regulation	15.21	0.6%
22 General government buildings	12.82	0.5%
23 General insurance	11.75	0.4%
24 Airport	9.61	0.4%
25 Jail	9.37	0.3%
26 Municipal court	8.47	0.3%
27 Libraries	7.37	0.3%
28 Legal fees	6.76	0.2%
29 Public health	4.55	0.2%
30 Public welfare and social services	3.32	0.1%
31 Natural resources	0.91	0.0%
32 Education (general government)	0.75	0.0%

Municipal Group -
Number Reporting =
Population Range =
2000 Population =

F
108
1,000 - 2,499
176,511

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	851,815	521.19
Property Taxes	160,473	98.19
Real and personal property taxes	135,518	82.92
All other property taxes	24,955	15.27
Sales Taxes	226,535	138.61
Local option sales taxes	180,919	110.70
MARTA tax	0	0.00
Special purpose sales tax	45,616	27.91
Excise and Special Use Taxes	182,784	111.84
Alcoholic beverage taxes	38,969	23.84
Insurance premiums taxes	56,943	34.84
Hotel/motel taxes	13,357	8.17
Franchise payments taxes	72,527	44.38
Other excise and special use taxes	986	0.60
Licenses, Permits and Fees	26,998	16.52
Intergovernmental Revenues	83,973	51.38
State	46,616	28.52
State DHR Health Grants	0	0.00
Other local funds	21,228	12.99
Federal funds	16,130	9.87
Service Charges and Other Revenues	171,051	104.66
Service charge revenues	66,285	40.56
Other revenues	104,766	64.10

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	661,165	403.65
Administration	184,745	112.79
Financial administration	12,374	7.55
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	142,420	86.95
General government buildings	5,969	3.64
General insurance	16,130	9.94
Legal fees	7,630	4.70
Public Safety and Corrections	245,451	149.85
Sheriff's department	0	0.00
Police department	214,951	132.46
Correctional institute	0	0.00
Jail	2,076	1.28
Fire department	26,151	16.11
Courts	2,450	1.50
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	2,450	1.50
Health and Human Services	2,849	1.74
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	503	0.31
Public welfare and social services	2,320	1.43
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	62,234	37.99
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	45,792	28.22
Garbage disposal (landfill)	15,866	9.78

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	117,479	71.72
Highways and streets	113,287	69.81
Drainage	3,104	1.91
Leisure services	20,981	12.81
Parks and recreation	16,546	10.20
Libraries	4,241	2.61
Education (non-school board)	8,555	5.27
Community Development	10,148	6.20
Building inspection and regulation	1,467	0.90
Community development	8,601	5.30
Other General Operating	6,136	3.78

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	70,911	43.70
Total Construction	59,272	36.52
1 General government buildings (Const.)	745,262	313.00
2 Community development (Const.)	388,895	274.26
3 Fire department (Const.)	228,953	129.02
4 General administration (Const.)	113,148	62.57
5 Parks and recreation (Const.)	75,171	41.49
6 Other expenditures (Const.)	79,088	41.43
7 Highways and streets (Const.)	53,240	33.74
8 Garbage and trash collection (Land)	40,603	26.27
9 Municipal court (Land)	41,026	20.32
10 Parks and recreation (Land)	34,050	19.69
11 Financial administration (Land)	43,381	19.59
12 Fire department (Land)	35,856	18.92
13 General administration (Land)	28,235	16.47
14 Police department (Land)	27,839	16.22
15 Drainage (Land)	29,859	15.38
16 Highways and streets (Land)	24,460	13.75
17 Other expenditures (Land)	27,623	13.22
18 Community development (Land)	17,521	11.48

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	414,615	229.58	2
General obligation bonds	681,309	390.88	4
Other long-term debt	335,291	201.65	26
Lease purchase debt	144,824	80.13	27
Short-term debt	263,989	150.02	16
Retired during year			
Revenue bonds	65,563	40.02	65
General obligation bonds	60,310	37.76	11
Other long-term debt	48,838	29.68	61
Lease purchase debt	38,235	23.48	44
Short-term debt	194,190	116.53	18
Outstanding end of year			
Revenue bonds	1,169,010	717.11	64
General obligation bonds	805,835	472.84	16
Other long-term debt	654,389	397.01	61
Lease purchase debt	150,956	92.95	44
Short-term debt	454,633	250.97	13
Interest paid			
Revenue bonds	63,925	38.86	64
General obligation bonds	44,971	27.74	12
Other long-term debt	21,452	12.87	57
Lease purchase debt	7,567	4.57	44
Short-term debt	6,240	3.65	18

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	156,535	95.36	75
Bond funds	444,596	265.17	15
General/other funds	715,269	437.64	108

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Education	G.O.	1,900,000	1
2 Public buildings	G.O.	1,405,382	3
3 Parks and recreation facilities	G.O.	1,382,325	2
4 Water/sewer system	revenue bond	1,165,025	64
5 Water/sewer system	other long-term	748,182	52
6 Water/sewer system	G.O.	566,793	7
7 All purposes	short-term	454,633	13
8 Public buildings	lease pool	287,178	5
9 Gas utility system	revenue bond	189,000	1
10 Fire protection	lease pool	133,507	14
11 Water/sewer system	lease pool	126,201	10
12 All other	lease pool	111,934	6

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	525,168	94	612,184	94
Electric supply	1,762,240	4	1,699,080	3
Gas supply	1,005,603	15	842,249	15
Airport	0	0	0	0
Solid waste system	116,976	10	134,472	10
Other enterprise funds	44,242	6	48,595	6

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	73,039	11.2%
Gross salaries and wages	379,001	57.9%
Total personnel expenditures	452,040	69.0%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,654.97	100.0%
1 Electric supply system	862.36	32.5%
2 Gas supply system	591.02	22.3%
3 Water and sewer system	317.07	11.9%
4 Local option sales tax	119.50	4.5%
5 Real and personal property taxes	96.04	3.6%
6 Special purpose sales tax	81.98	3.1%
7 Solid waste system	68.60	2.6%
8 Garbage and trash collection charges	48.19	1.8%
9 Franchise payments taxes	45.64	1.7%
10 Hotel/motel tax	40.64	1.5%
11 State intergovernmental revenues	38.18	1.4%
12 Fines, forfeits and court fees	37.02	1.4%
13 Insurance premiums taxes	35.62	1.3%
14 Federal intergovernmental revenues	31.01	1.2%
15 Other local intergovernmental revenues	30.10	1.1%
16 Alcoholic beverage taxes	27.76	1.0%
17 Other enterprise funds	22.97	0.9%
18 Fire service subscription fees	19.60	0.7%
19 Public utilities taxes	18.94	0.7%
20 Receipts from sale of materials	16.44	0.6%
21 Interest earnings on investments	16.23	0.6%
22 Motor vehicle taxes	11.42	0.4%
23 Business licenses and occupational taxes	10.86	0.4%
24 Other service charges	10.10	0.4%
25 All additional revenues	8.68	0.3%
26 Other excise and special use taxes	8.65	0.3%
27 Parks and recreation charges	7.77	0.3%
28 Alcoholic beverage taxes	6.55	0.2%
29 Rents and royalties	6.26	0.2%
30 Building permits	4.16	0.2%
31 Receipts from sale of real property	3.12	0.1%
32 Special assessments	2.64	0.1%
33 Cemetery fees	2.15	0.1%
34 Mobile home taxes	2.06	0.1%
35 Intangible taxes (regular and recording)	1.69	0.1%
36 FIFA, penalties, interest and cost	1.52	0.1%
37 Other licenses, permits and fees	1.17	0.0%
38 Tax collection fees	0.75	0.0%
39 Railroad equipment tax	0.49	0.0%
40 Airport	0.00	0.0%
41 Ambulance charges	0.00	0.0%
42 Fee collections of county officers	0.00	0.0%
43 Hospital charges	0.00	0.0%
44 Landfill fees	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,806.40	100.0%
1 Electric supply system	776.43	27.7%
2 Gas supply system	495.01	17.6%
3 Water and sewer system	370.59	13.2%
4 Debt service costs	181.98	6.5%
5 Police department	135.66	4.8%
6 Construction (non-utility)	135.07	4.8%
7 Drainage	106.08	3.8%
8 General administration	86.95	3.1%
9 Education (general government)	80.04	2.9%
10 Solid waste system	78.86	2.8%
11 Highways and streets	75.68	2.7%
12 Garbage and trash collection	44.50	1.6%
13 Purchase of equipment and land	32.08	1.1%
14 Other enterprise funds	25.23	0.9%
15 Garbage and trash disposal	23.12	0.8%
16 Community development	21.02	0.7%
17 Fire department	20.92	0.7%
18 Parks and recreation	17.10	0.6%
19 General insurance	15.80	0.6%
20 Financial administration	14.94	0.5%
21 Other general expenditures	12.59	0.4%
22 Public welfare and social services	12.53	0.4%
23 General government buildings	10.12	0.4%
24 Legal fees	8.67	0.3%
25 Public health	6.63	0.2%
26 Libraries	6.62	0.2%
27 Jail	4.89	0.2%
28 Building inspection and regulation	3.73	0.1%
29 Municipal court	3.56	0.1%

Municipal Group - G
Number Reporting = 88
Population Range = 500 - 999
2000 Population = 62,327

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	355,201	501.51
Property Taxes	43,898	61.98
Real and personal property taxes	35,123	49.59
All other property taxes	8,774	12.39
Sales Taxes	99,988	141.17
Local option sales taxes	74,238	104.82
MARTA tax	0	0.00
Special purpose sales tax	25,750	36.36
Excise and Special Use Taxes	73,324	103.53
Alcoholic beverage taxes	15,766	22.26
Insurance premiums taxes	25,746	36.35
Hotel/motel taxes	718	1.01
Franchise payments taxes	31,063	43.86
Other excise and special use taxes	31	0.04
Licenses, Permits and Fees	9,238	13.04
Intergovernmental Revenues	58,039	81.95
State	26,912	37.57
State DHR Health Grants	0	0.00
Other local funds	4,423	6.24
Federal funds	27,009	38.13
Service Charges and Other Revenues	70,715	99.84
Service charge revenues	20,900	29.51
Other revenues	49,815	70.33

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	243,371	343.62
Administration	94,725	133.74
Financial administration	4,863	6.87
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	74,299	104.90
General government buildings	3,215	4.54
General insurance	8,386	11.84
Legal fees	3,963	5.60
Public Safety and Corrections	75,320	106.34
Sheriff's department	0	0.00
Police department	69,036	96.37
Correctional institute	0	0.00
Jail	221	0.31
Fire department	6,929	9.67
Courts	3,094	4.37
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	3,094	4.37
Health and Human Services	1,515	2.14
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	19	0.03
Public welfare and social services	1,482	2.07
Ambulance service	32	0.04
State DHR health grants	0	0.00
Public works	22,503	31.77
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	19,062	26.91
Garbage disposal (landfill)	3,442	4.86

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	35,984	50.81
Highways and streets	36,380	50.78
Drainage	17	0.02
Leisure services	5,107	7.21
Parks and recreation	3,668	5.12
Libraries	1,481	2.09
Education (non-school board)	1,781	2.49
Community Development	2,167	3.06
Building inspection and regulation	449	0.63
Community development	1,718	2.43
Other General Operating	1,194	1.69

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	37,227	52.56
Total Construction	21,730	30.68
1 Community development (Land)	241,418	419.86
2 Drainage (Const.)	269,861	342.25
3 Community development (Const.)	127,748	177.92
4 General administration (Const.)	119,615	150.65
5 Highways and streets (Const.)	43,422	57.52
6 Fire department (Const.)	25,356	41.98
7 Highways and streets (Land)	26,335	35.52
8 Garbage and trash collection (Land)	21,773	33.48
9 Parks and recreation (Land)	21,718	30.46
10 Fire department (Land)	21,604	28.41
11 Municipal court (Land)	22,639	28.02
12 Police department (Land)	17,791	26.07
13 General government buildings (Const.)	20,030	25.56
14 Parks and recreation (Const.)	15,583	23.28
15 General administration (Land)	15,980	22.21
16 General government buildings (Land)	12,354	16.78
17 Other expenditures (Const.)	11,213	15.86
18 Public health (Land)	10,328	14.57

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	667,433	832.21	3
General obligation bonds	30,000	42.19	1
Other long-term debt	105,259	146.46	12
Lease purchase debt	36,393	49.59	13
Short-term debt	26,981	34.90	7
Retired during year			
Revenue bonds	13,121	18.13	34
General obligation bonds	6,807	8.86	3
Other long-term debt	13,671	19.93	39
Lease purchase debt	12,182	16.67	26
Short-term debt	99,851	131.23	15
Outstanding end of year			
Revenue bonds	530,312	732.68	34
General obligation bonds	28,840	37.54	3
Other long-term debt	251,432	361.13	43
Lease purchase debt	39,801	54.82	24
Short-term debt	67,035	86.72	7
Interest paid			
Revenue bonds	27,671	38.23	34
General obligation bonds	1,686	2.19	3
Other long-term debt	12,225	17.60	39
Lease purchase debt	2,417	3.22	23
Short-term debt	5,271	7.03	14

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	50,016	68.91	41
Bond funds	35,353	49.81	10
General/other funds	287,149	405.43	88

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	530,312	34
2 Water/sewer system	other long-term	264,682	39
3 Multi-purpose	other long-term	187,028	2
4 Multi-purpose	lease pool	122,499	1
5 Fire protection	lease pool	88,537	3
6 All purposes	short-term	67,035	7
7 Water/sewer system	G.O.	55,000	1
8 Solid waste system	lease pool	35,192	4
9 Public buildings	G.O.	28,135	1
10 All other	lease pool	25,978	3
11 Highways, streets and drainage	lease pool	22,865	5
12 Law enforcement and corrections	lease pool	18,832	8

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	146,545	79	242,232	79
Electric supply	562,946	2	516,395	2
Gas supply	140,649	3	124,894	3
Airport	0	0	0	0
Solid waste system	44,378	5	41,784	5
Other enterprise funds	79,221	4	67,204	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	20,545	8.4%
Gross salaries and wages	129,997	53.4%
Total personnel expenditures	150,543	61.9%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,335.69	100.0%
1 Electric supply system	771.69	33.0%
2 Water and sewer system	207.45	8.9%
3 Gas supply system	183.62	7.9%
4 Federal intergovernmental revenues	137.77	5.9%
5 Special purpose sales tax	119.08	5.1%
6 Local option sales tax	119.04	5.1%
7 Other enterprise funds	109.16	4.7%
8 Receipts from sale of materials	84.64	3.6%
9 Real and personal property taxes	65.87	2.8%
10 Solid waste system	60.02	2.6%
11 Fines, forfeits and court fees	56.47	2.4%
12 State intergovernmental revenues	53.81	2.3%
13 Franchise payments taxes	44.96	1.9%
14 Garbage and trash collection charges	42.53	1.8%
15 Hotel/motel tax	38.67	1.7%
16 Insurance premiums taxes	37.33	1.6%
17 Alcoholic beverage taxes	34.68	1.5%
18 Other local intergovernmental revenues	28.36	1.2%
19 Fire service subscription fees	20.75	0.9%
20 Public utilities taxes	17.52	0.7%
21 Interest earnings on investments	13.51	0.6%
22 Motor vehicle taxes	10.18	0.4%
23 Business licenses and occupational taxes	10.04	0.4%
24 Special assessments	8.71	0.4%
25 All additional revenues	8.65	0.4%
26 Parks and recreation charges	6.56	0.3%
27 Alcoholic beverage taxes	6.19	0.3%
28 Receipts from sale of real property	5.85	0.3%
29 Rents and royalties	5.42	0.2%
30 Other excise and special use taxes	5.11	0.2%
31 Other service charges	4.95	0.2%
32 Landfill fees	4.74	0.2%
33 Cemetery fees	2.60	0.1%
34 Building permits	2.50	0.1%
35 FIFA, penalties, interest and cost	1.98	0.1%
36 Mobile home taxes	1.92	0.1%
37 Intangible taxes (regular and recording)	1.75	0.1%
38 Railroad equipment tax	1.02	0.0%
39 Other licenses, permits and fees	0.60	0.0%
40 Airport	0.00	0.0%
41 Ambulance charges	0.00	0.0%
42 Fee collections of county officers	0.00	0.0%
43 Hospital charges	0.00	0.0%
44 MARTA sales tax	0.00	0.0%
45 Parking facilities and meters	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,272.10	100.0%
1 Electric supply system	707.88	31.2%
2 Water and sewer system	342.91	15.1%
3 Debt service costs	177.42	7.8%
4 Gas supply system	163.05	7.2%
5 Construction (non-utility)	136.59	6.0%
6 Police department	119.22	5.2%
7 General administration	104.90	4.6%
8 Other enterprise funds	92.60	4.1%
9 Highways and streets	56.60	2.5%
10 Solid waste system	56.51	2.5%
11 Education (general government)	52.89	2.3%
12 Garbage and trash collection	38.98	1.7%
13 Purchase of equipment and land	33.68	1.5%
14 Public welfare and social services	23.73	1.0%
15 Community development	20.95	0.9%
16 General insurance	16.05	0.7%
17 Financial administration	14.88	0.7%
18 Garbage and trash disposal	14.56	0.6%
19 Fire department	13.00	0.6%
20 Other general expenditures	12.78	0.6%
21 Libraries	12.40	0.5%
22 Municipal court	12.20	0.5%
23 General government buildings	11.85	0.5%
24 Parks and recreation	11.27	0.5%
25 Legal fees	10.12	0.4%
26 Building inspection and regulation	7.18	0.3%
27 Drainage	2.17	0.1%
28 Jail	2.09	0.1%
29 Public health	1.93	0.1%
30 Ambulance service	1.73	0.1%

Municipal Group - H
Number Reporting = 154
Population Range = Less than 500
2000 Population = 42,454

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	136,328	494.53
Property Taxes	14,475	52.51
Real and personal property taxes	12,113	43.94
All other property taxes	2,362	8.57
Sales Taxes	35,371	128.31
Local option sales taxes	26,348	95.58
MARTA tax	0	0.00
Special purpose sales tax	9,023	32.73
Excise and Special Use Taxes	30,787	111.68
Alcoholic beverage taxes	5,694	20.65
Insurance premiums taxes	10,574	38.36
Hotel/motel taxes	3,561	12.92
Franchise payments taxes	10,903	39.55
Other excise and special use taxes	55	0.20
Licenses, Permits and Fees	5,008	18.17
Intergovernmental Revenues	27,943	101.36
State	10,437	37.86
State DHR Health Grants	0	0.00
Other local funds	1,125	4.11
Federal funds	16,269	59.40
Service Charges and Other Revenues	22,743	82.50
Service charge revenues	3,862	14.10
Other revenues	18,735	68.40

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	85,856	312.58
Administration	38,466	140.05
Financial administration	2,458	8.95
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	29,341	106.82
General government buildings	1,811	6.59
General insurance	3,294	12.15
Legal fees	1,500	5.53
Public Safety and Corrections	21,798	79.36
Sheriff's department	0	0.00
Police department	18,206	63.69
Correctional institute	0	0.00
Jail	115	0.40
Fire department	4,367	15.27
Courts	405	1.47
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	405	1.47
Health and Human Services	140	0.51
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	109	0.38
Public welfare and social services	34	0.12
Ambulance service	4	0.01
State DHR health grants	0	0.00
Public works	5,251	19.12
Parking facilities and meters	5	0.02
Natural resources	6	0.02
Garbage and trash collection	4,340	16.01
Garbage disposal (landfill)	833	3.07

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	12,101	44.06
Highways and streets	12,383	43.31
Drainage	201	0.74
Leisure services	1,729	6.29
Parks and recreation	1,321	4.62
Libraries	454	1.67
Education (non-school board)	52	0.18
Community Development	4,681	17.04
Building inspection and regulation	390	1.42
Community development	4,236	15.62
Other General Operating	1,802	6.65

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	10,880	39.61
Total Construction	6,210	22.61
1 Drainage (Const.)	192,754	602.36
2 Highways and streets (Const.)	76,904	299.62
3 General government buildings (Land)	30,610	102.72
4 Garbage and trash collection (Land)	23,878	88.11
5 Fire department (Const.)	18,103	73.59
6 General government buildings (Const.)	23,417	73.12
7 Community development (Const.)	20,957	67.03
8 General administration (Const.)	14,150	49.35
9 Parks and recreation (Const.)	16,095	48.92
10 Other expenditures (Land)	9,235	37.92
11 Parks and recreation (Land)	13,208	35.87
12 Fire department (Land)	9,981	29.47
13 Drainage (Land)	8,525	28.70
14 Highways and streets (Land)	9,100	25.20
15 Police department (Land)	8,273	21.66
16 General administration (Land)	5,732	19.02
17 Libraries (Land)	5,289	13.92
18 Ambulance service (Land)	2,037	8.97

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	63,573	225.17	3
General obligation bonds	0	0.00	0
Other long-term debt	188,306	617.58	11
Lease purchase debt	22,214	62.49	2
Short-term debt	24,228	82.13	9
Retired during year			
Revenue bonds	10,436	33.50	38
General obligation bonds	4,890	15.50	7
Other long-term debt	27,605	87.69	33
Lease purchase debt	7,259	22.55	12
Short-term debt	11,692	40.75	11
Outstanding end of year			
Revenue bonds	192,144	612.55	34
General obligation bonds	82,946	242.53	7
Other long-term debt	205,751	700.21	38
Lease purchase debt	20,194	59.99	10
Short-term debt	53,455	186.02	11
Interest paid			
Revenue bonds	9,646	31.01	37
General obligation bonds	4,696	14.89	7
Other long-term debt	8,175	25.97	33
Lease purchase debt	1,305	3.77	11
Short-term debt	3,540	13.00	10

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	30,089	96.04	40
Bond funds	24,092	87.61	8
General/other funds	167,004	608.17	153

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	other long-term	215,880	35
2 Water/sewer system	revenue bond	194,515	33
3 Public buildings	G.O.	158,546	2
4 Parks and recreation facilities	other long-term	117,070	1
5 All other	revenue bond	113,886	1
6 Fire protection	lease pool	103,184	1
7 Water/sewer system	G.O.	59,779	4
8 All purposes	short-term	53,455	11
9 All other	other long-term	50,835	2
10 Fire protection	G.O.	24,418	1
11 Solid waste system	lease pool	20,319	1
12 Parks and recreation facilities	lease pool	18,395	1

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	53,095	120	87,374	121
Electric supply	302,228	2	260,971	2
Gas supply	89,744	2	42,891	2
Airport	0	0	0	0
Solid waste system	27,189	8	24,019	8
Other enterprise funds	42,606	4	39,524	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	4,538	5.4%
Gross salaries and wages	35,054	41.4%
Total personnel expenditures	39,591	46.7%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,390.84	100.0%
1 Electric supply system	979.67	28.9%
2 Federal intergovernmental revenues	519.61	15.3%
3 Gas supply system	235.24	6.9%
4 Hotel/motel tax	222.38	6.6%
5 Water and sewer system	186.84	5.5%
6 Other enterprise funds	160.78	4.7%
7 Special purpose sales tax	131.90	3.9%
8 Parking facilities and meters	127.06	3.7%
9 Local option sales tax	121.95	3.6%
10 Real and personal property taxes	78.99	2.3%
11 State intergovernmental revenues	78.15	2.3%
12 Solid waste system	73.31	2.2%
13 Fines, forfeits and court fees	62.83	1.9%
14 Franchise payments taxes	42.74	1.3%
15 Insurance premiums taxes	41.49	1.2%
16 Alcoholic beverage taxes	39.91	1.2%
17 Garbage and trash collection charges	35.34	1.0%
18 Other local intergovernmental revenues	28.53	0.8%
19 Receipts from sale of materials	23.03	0.7%
20 All additional revenues	21.46	0.6%
21 Rents and royalties	19.94	0.6%
22 Interest earnings on investments	19.55	0.6%
23 Public utilities taxes	17.72	0.5%
24 Special assessments	17.32	0.5%
25 Alcoholic beverage taxes	13.14	0.4%
26 Business licenses and occupational taxes	12.38	0.4%
27 Fire service subscription fees	12.27	0.4%
28 Parks and recreation charges	9.90	0.3%
29 Building permits	9.89	0.3%
30 Motor vehicle taxes	9.84	0.3%
31 Receipts from sale of real property	8.32	0.2%
32 Cemetery fees	7.59	0.2%
33 Other excise and special use taxes	7.25	0.2%
34 Landfill fees	2.58	0.1%
35 FIFA, penalties, interest and cost	2.55	0.1%
36 Mobile home taxes	2.35	0.1%
37 Other licenses, permits and fees	2.28	0.1%
38 Other service charges	1.83	0.1%
39 Railroad equipment tax	1.69	0.0%
40 Intangible taxes (regular and recording)	1.23	0.0%
41 Airport	0.00	0.0%
42 Ambulance charges	0.00	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,606.97	100.0%
1 Electric supply system	845.93	32.4%
2 Water and sewer system	308.69	11.8%
3 Debt service costs	191.50	7.3%
4 Construction (non-utility)	169.10	6.5%
5 Other enterprise funds	149.15	5.7%
6 Police department	142.40	5.5%
7 Community development	139.60	5.4%
8 Gas supply system	112.43	4.3%
9 General administration	106.82	4.1%
10 Solid waste system	64.76	2.5%
11 Highways and streets	56.54	2.2%
12 Purchase of equipment and land	41.28	1.6%
13 Other general expenditures	36.84	1.4%
14 Garbage and trash collection	36.17	1.4%
15 Drainage	30.64	1.2%
16 Fire department	21.17	0.8%
17 General government buildings	20.38	0.8%
18 Building inspection and regulation	18.73	0.7%
19 Financial administration	18.68	0.7%
20 General insurance	16.27	0.6%
21 Garbage and trash disposal	13.69	0.5%
22 Libraries	11.47	0.4%
23 Legal fees	11.46	0.4%
24 Parks and recreation	11.21	0.4%
25 Municipal court	6.97	0.3%
26 Public health	5.97	0.2%
27 Jail	4.84	0.2%
28 Education (general government)	4.33	0.2%
29 Public welfare and social services	4.07	0.2%
30 Parking facilities and meters	3.15	0.1%
31 Natural resources	1.95	0.1%
32 Ambulance service	0.78	0.0%

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1 Abbeville	2,298	F	Yes	41 Baxley	4,150	E	Yes
2 Acworth	13,422	C	Yes	42 Bellville	130	H	Yes
3 Adairsville	2,542	E	Yes	43 Berkeley Lake	1,695	F	Yes
4 Adel	5,307	D	Yes	44 Berlin	595	G	Yes
5 Adrian	579	G	Yes	45 Bethlehem	716	G	Yes
6 Ailey	394	H	Yes	46 Between	148	H	Yes
7 Alamo	1,943	F	Yes	47 Bishop	146	H	Yes
8 Alapaha	682	G	Yes	48 Blackshear	3,283	E	Yes
9 Albany	76,939	A	Yes	49 Blairsville	659	G	Yes
10 Aldora	98	H	Yes	50 Blakely	5,696	D	Yes
11 Allenhurst	788	G	Yes	51 Bloomingdale	2,665	E	Yes
12 Allentown	287	H	Yes	52 Blue Ridge	1,210	F	Yes
13 Alma	3,236	E	Yes	53 Bluffton	118	H	Yes
14 Alpharetta	34,854	B	Yes	54 Blythe	718	G	Yes
15 Alston	159	H	Yes	55 Bogart	1,049	F	Yes
16 Alto	876	G	Yes	56 Boston	1,417	F	Yes
17 Ambrose	320	H	Yes	57 Bostwick	322	H	Yes
18 Americus	17,013	C	Yes	58 Bowdon	1,959	F	Yes
19 Andersonville	331	H	Yes	59 Bowersville	334	H	Yes
20 Arabi	456	H	Yes	60 Bowman	898	G	Yes
21 Aragon	1,039	F	Yes	61 Braselton	1,206	F	Yes
22 Arcade	1,643	F	Yes	62 Braswell	80	H	Yes
23 Argyle	151	H	No	63 Bremen	4,579	E	Yes
24 Arlington	1,602	F	Yes	64 Brinson	225	H	Yes
25 Arnoldsville	312	H	Yes	65 Bronwood	513	G	Yes
26 Ashburn	4,419	E	Yes	66 Brooklet	1,113	F	Yes
27 Atlanta	416,474	A	Yes	67 Brooks	553	G	Yes
28 Attapulcus	492	H	Yes	68 Broxton	1,428	F	Yes
29 Auburn	6,904	D	Yes	69 Brunswick	15,600	C	Yes
30 Austell	5,359	D	Yes	70 Buchanan	941	G	Yes
31 Avalon	278	H	No	71 Buckhead	205	H	Yes
32 Avera	217	H	Yes	72 Buena Vista	1,664	F	Yes
33 Avondale Estates	2,609	E	Yes	73 Buford	10,668	C	Yes
34 Baconton	804	G	Yes	74 Butler	1,907	F	Yes
35 Bainbridge	11,722	C	Yes	75 Byromville	415	H	Yes
36 Baldwin	2,425	F	Yes	76 Byron	2,887	E	Yes
37 Ball Ground	730	G	Yes	77 Cadwell	329	H	Yes
38 Barnesville	5,972	D	Yes	78 Cairo	9,239	D	Yes
39 Bartow	223	H	Yes	79 Calhoun	10,667	C	Yes
40 Barwick	444	H	Yes	80 Camak	165	H	Yes

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81 Camilla	5,669	D	Yes	121 Covington	11,547	C	Yes
82 Canon	755	G	Yes	122 Crawford	807	G	Yes
83 Canton	7,709	D	Yes	123 Crawfordville	572	G	Yes
84 Carl	205	H	Yes	124 Culloden	223	H	Yes
85 Carlton	233	H	Yes	125 Cumming	4,220	E	Yes
86 Carnesville	541	G	Yes	126 Cusseta	1,196	F	Yes
87 Carrollton	19,843	C	Yes	127 Cuthbert	3,731	E	Yes
88 Cartersville	15,925	C	Yes	128 Dacula	3,848	E	Yes
89 Cave Spring	975	G	Yes	129 Dahlonega	3,638	E	Yes
90 Cecil	265	H	Yes	130 Daisy	126	H	Yes
91 Cedartown	9,470	D	Yes	131 Dallas	5,056	D	Yes
92 Centerville	4,278	E	Yes	132 Dalton	27,912	B	Yes
93 Centralhatchee	383	H	Yes	133 Damascus	277	H	Yes
94 Chamblee	9,552	D	Yes	134 Danielsville	457	H	Yes
95 Chatsworth	3,531	E	Yes	135 Danville	373	H	Yes
96 Chauncey	295	H	Yes	136 Darien	1,719	F	Yes
97 Chester	305	H	Yes	137 Dasher	834	G	No
98 Chickamauga	2,245	F	Yes	138 Davisboro	1,544	F	Yes
99 Clarkesville	1,248	F	Yes	139 Dawson	5,058	D	Yes
100 Clarkston	7,231	D	Yes	140 Dawsonville	619	G	Yes
101 Claxton	2,276	F	Yes	141 Dearing	441	H	Yes
102 Clayton	2,019	F	Yes	142 Decatur	18,147	C	Yes
103 Clermont	419	H	Yes	143 Deepstep	132	H	Yes
104 Cleveland	1,907	F	Yes	144 Demorest	1,465	F	Yes
105 Climax	297	H	Yes	145 Denton	269	H	Yes
106 Cobbtown	311	H	Yes	146 DeSoto	214	H	Yes
107 Cochran	4,455	E	Yes	147 Dexter	509	G	Yes
108 Cohutta	582	G	Yes	148 Dillard	198	H	Yes
109 Colbert	488	H	Yes	149 Doerun	828	G	Yes
110 Coleman	149	H	Yes	150 Donalsonville	2,796	E	Yes
111 College Park	20,382	C	Yes	151 Dooling	163	H	No
112 Collins	528	G	Yes	152 Doraville	9,862	D	Yes
113 Colquitt	1,939	F	Yes	153 Douglas	10,639	C	Yes
114 Comer	1,052	F	Yes	154 Douglasville	20,065	C	Yes
115 Commerce	5,292	D	Yes	155 Dublin	15,857	C	Yes
116 Concord	336	H	Yes	156 Dudley	447	H	Yes
117 Conyers	10,689	C	Yes	157 Duluth	22,122	C	Yes
118 Coolidge	552	G	Yes	158 DuPont	139	H	Yes
119 Cordele	11,608	C	Yes	159 East Dublin	2,484	F	Yes
120 Cornelia	3,674	E	Yes	160 East Ellijay	707	G	Yes

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161 East Point	39,595	B	Yes	201 Glennville	3,641	E	Yes
162 Eastman	5,440	D	Yes	202 Glenwood	884	G	Yes
163 Eatonton	6,764	D	Yes	203 Good Hope	210	H	Yes
164 Edgehill	30	H	Yes	204 Gordon	2,152	F	Yes
165 Edison	1,340	F	Yes	205 Graham	312	H	Yes
166 Elberton	4,743	E	Yes	206 Grantville	1,309	F	No
167 Ellaville	1,609	F	Yes	207 Gray	1,811	F	Yes
168 Ellenton	336	H	Yes	208 Grayson	765	G	Yes
169 Ellijay	1,584	F	Yes	209 Greensboro	3,238	E	Yes
170 Emerson	1,092	F	Yes	210 Greenville	946	G	Yes
171 Enigma	869	G	Yes	211 Griffin	23,451	C	Yes
172 Ephesus	388	H	Yes	212 Grovetown	6,089	D	Yes
173 Eton	319	H	Yes	213 Gum Branch	273	H	Yes
174 Euahlee	3,208	E	Yes	214 Guyton	917	G	Yes
175 Fairburn	5,464	D	Yes	215 Hagan	898	G	Yes
176 Fairmount	745	G	Yes	216 Hahira	1,626	F	Yes
177 Fargo	380	H	Yes	217 Hamilton	307	H	Yes
178 Fayetteville	11,148	C	Yes	218 Hampton	3,857	E	Yes
179 Fitzgerald	8,758	D	Yes	219 Hapeville	6,180	D	Yes
180 Flemington	369	H	Yes	220 Haralson	144	H	Yes
181 Flovilla	652	G	Yes	221 Harlem	1,814	F	Yes
182 Flowery Branch	1,806	F	Yes	222 Harrison	509	G	Yes
183 Folkston	2,178	F	Yes	223 Hartwell	4,188	E	Yes
184 Forest Park	21,447	C	Yes	224 Hawkinsville	3,280	E	Yes
185 Forsyth	3,776	E	Yes	225 Hazlehurst	3,787	E	Yes
186 Fort Gaines	1,110	F	Yes	226 Helen	430	H	Yes
187 Fort Oglethorpe	6,940	D	Yes	227 Helena	2,307	F	Yes
188 Fort Valley	8,005	D	Yes	228 Hephzibah	3,880	E	Yes
189 Franklin	902	G	Yes	229 Hiawassee	808	G	Yes
190 Franklin Springs	762	G	Yes	230 Higgston	316	H	Yes
191 Funston	426	H	Yes	231 Hiltonia	421	H	Yes
192 Gainesville	25,578	B	Yes	232 Hinesville	30,392	B	Yes
193 Garden City	11,289	C	Yes	233 Hiram	1,361	F	Yes
194 Garfield	152	H	Yes	234 Hoboken	463	H	Yes
195 Gay	149	H	Yes	235 Hogansville	2,774	E	Yes
196 Geneva	114	H	Yes	236 Holly Springs	3,195	E	Yes
197 Georgetown	973	G	Yes	237 Homeland	765	G	Yes
198 Gibson	694	G	Yes	238 Homer	950	G	Yes
199 Gillsville	195	H	Yes	239 Homerville	2,803	E	Yes
200 Girard	227	H	Yes	240 Hoschton	1,070	F	Yes

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241 Hull	160	H	Yes	281 Lone Oak	104	H	Yes
242 Ideal	518	G	Yes	282 Lookout Mountain	1,617	F	Yes
243 Ila	328	H	Yes	283 Louisville	2,712	E	Yes
244 Iron City	321	H	Yes	284 Lovejoy	2,495	F	No
245 Irwinton	587	G	Yes	285 Ludowici	1,440	F	Yes
246 Ivey	1,100	F	Yes	286 Lula	1,438	F	Yes
247 Jackson	3,934	E	Yes	287 Lumber City	1,247	F	Yes
248 Jacksonville	118	H	Yes	288 Lumpkin	1,369	F	Yes
249 Jakin	157	H	Yes	289 Luthersville	783	G	Yes
250 Jasper	2,167	F	Yes	290 Lyerly	488	H	Yes
251 Jefferson	3,825	E	Yes	291 Lyons	4,169	E	Yes
252 Jeffersonville	1,209	F	Yes	292 Macon	97,255	A	Yes
253 Jenkinsburg	203	H	Yes	293 Madison	3,636	E	Yes
254 Jersey	163	H	Yes	294 Manassas	100	H	Yes
255 Jesup	9,279	D	Yes	295 Manchester	3,988	E	Yes
256 Jonesboro	3,829	E	Yes	296 Mansfield	392	H	Yes
257 Junction City	179	H	Yes	297 Marietta	58,748	A	Yes
258 Kennesaw	21,675	C	Yes	298 Marshallville	1,335	F	Yes
259 Keysville	180	H	Yes	299 Martin	311	H	No
260 Kingsland	10,506	C	Yes	300 Maxeys	210	H	Yes
261 Kingston	659	G	Yes	301 Maysville	1,247	F	Yes
262 Kite	241	H	Yes	302 McCaysville	1,071	F	Yes
263 LaFayette	6,702	D	Yes	303 McDonough	8,493	D	Yes
264 LaGrange	25,998	B	Yes	304 McIntyre	718	G	Yes
265 Lake City	2,886	E	Yes	305 McRae	2,682	E	Yes
266 Lake Park	549	G	Yes	306 Meansville	192	H	Yes
267 Lakeland	2,730	E	Yes	307 Meigs	1,090	F	Yes
268 Lavonia	1,827	F	Yes	308 Menlo	485	H	Yes
269 Lawrenceville	22,397	C	Yes	309 Metter	3,879	E	Yes
270 Leary	666	G	Yes	310 Midville	457	H	Yes
271 Leesburg	2,633	E	Yes	311 Midway	1,100	F	Yes
272 Lenox	889	G	Yes	312 Milan	1,012	F	Yes
273 Leslie	455	H	Yes	313 Milledgeville	18,757	C	Yes
274 Lexington	239	H	Yes	314 Millen	3,492	E	Yes
275 Lilburn	11,307	C	Yes	315 Milner	522	G	Yes
276 Lilly	221	H	Yes	316 Mitchell	173	H	Yes
277 Lincolnton	1,595	F	Yes	317 Molena	475	H	Yes
278 Lithonia	2,187	F	Yes	318 Monroe	11,407	C	Yes
279 Locust Grove	2,322	F	Yes	319 Montezuma	3,999	E	Yes
280 Loganville	5,435	D	Yes	320 Monticello	2,428	F	Yes

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Municipality	2000 Population	Group	Responded to survey	Municipality	2000 Population	Group	Responded to survey
321 Montrose	154	H	Yes	361 Patterson	627	G	Yes
322 Moreland	393	H	Yes	362 Pavo	711	G	Yes
323 Morgan	1,464	F	Yes	363 Payne City	178	H	Yes
324 Morganton	299	H	Yes	364 Peachtree City	31,580	B	Yes
325 Morrow	4,882	E	Yes	365 Pearson	1,805	F	Yes
326 Morven	634	G	Yes	366 Pelham	4,126	E	Yes
327 Moultrie	14,387	C	Yes	367 Pembroke	2,379	F	Yes
328 Mount Airy	604	G	Yes	368 Pendergrass	431	H	Yes
329 Mount Vernon	2,082	F	Yes	369 Perry	9,602	D	Yes
330 Mount Zion	1,275	F	Yes	370 Pine Lake	621	G	Yes
331 Mountain City	829	G	Yes	371 Pine Mountain	1,141	F	Yes
332 Mountain Park	506	G	Yes	372 Pinehurst	307	H	Yes
333 Nahunta	930	G	Yes	373 Pineview	532	G	Yes
334 Nashville	4,697	E	Yes	374 Pitts	308	H	Yes
335 Nelson	626	G	Yes	375 Plains	637	G	Yes
336 Newborn	520	G	Yes	376 Plainville	257	H	Yes
337 Newington	322	H	Yes	377 Pooler	6,239	D	Yes
338 Newnan	16,242	C	Yes	378 Port Wentworth	3,276	E	Yes
339 Newton	851	G	Yes	379 Portal	597	G	Yes
340 Nicholls	1,008	F	Yes	380 Porterdale	1,281	F	Yes
341 Nicholson	1,247	F	Yes	381 Poulan	946	G	Yes
342 Norcross	8,410	D	Yes	382 Powder Springs	12,481	C	Yes
343 Norman Park	849	G	Yes	383 Preston	453	H	Yes
344 North High Shoals	439	H	Yes	384 Pulaski	261	H	Yes
345 Norwood	299	H	Yes	385 Quitman	4,638	E	Yes
346 Nunez	131	H	Yes	386 Ranger	85	H	No
347 Oak Park	366	H	No	387 Ray City	746	G	Yes
348 Oakwood	2,689	E	Yes	388 Rayle	139	H	Yes
349 Ochlocknee	605	G	Yes	389 Rebecca	246	H	Yes
350 Ocilla	3,270	E	Yes	390 Register	164	H	Yes
351 Oconee	280	H	Yes	391 Reidsville	2,235	F	Yes
352 Odum	414	H	Yes	392 Remerton	847	G	Yes
353 Offerman	403	H	Yes	393 Rentz	304	H	Yes
354 Oglethorpe	1,200	F	Yes	394 Resaca	815	G	Yes
355 Oliver	253	H	Yes	395 Reynolds	1,036	F	Yes
356 Omega	1,340	F	Yes	396 Rhine	422	H	Yes
357 Orchard Hill	230	H	Yes	397 Riceboro	736	G	Yes
358 Oxford	1,892	F	Yes	398 Richland	1,794	F	Yes
359 Palmetto	3,400	E	Yes	399 Richmond Hill	6,959	D	Yes
360 Parrott	156	H	Yes	400 Riddleville	124	H	Yes

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401 Rincon	4,376	E	Yes	441 Statesboro	22,698	C	Yes
402 Ringgold	2,422	F	Yes	442 Statham	2,040	F	Yes
403 Riverdale	12,478	C	Yes	443 Stillmore	730	G	Yes
404 Riverside	57	H	Yes	444 Stockbridge	9,853	D	Yes
405 Roberta	808	G	Yes	445 Stone Mountain	7,145	D	Yes
406 Rochelle	1,415	F	Yes	446 Sugar Hill	11,399	C	Yes
407 Rockmart	3,870	E	Yes	447 Summertown	140	H	Yes
408 Rocky Ford	186	H	No	448 Summerville	4,556	E	Yes
409 Rome	34,980	B	Yes	449 Sumner	309	H	Yes
410 Roopville	177	H	Yes	450 Sunny Side	142	H	Yes
411 Rossville	3,511	E	Yes	451 Surrency	237	H	Yes
412 Roswell	79,334	A	Yes	452 Suwanee	8,725	D	Yes
413 Royston	2,493	F	Yes	453 Swainsboro	6,943	D	Yes
414 Rutledge	707	G	Yes	454 Sycamore	496	H	Yes
415 Sale City	319	H	Yes	455 Sylvania	2,675	E	Yes
416 Sandersville	6,144	D	Yes	456 Sylvester	5,990	D	Yes
417 Santa Claus	237	H	Yes	457 Talbotton	1,019	F	Yes
418 Sardis	1,171	F	Yes	458 Talking Rock	49	H	Yes
419 Sasser	393	H	Yes	459 Tallapoosa	2,789	E	Yes
420 Savannah	131,510	A	Yes	460 Tallulah Falls	164	H	Yes
421 Scotland	300	H	Yes	461 Talmo	477	H	Yes
422 Screven	702	G	Yes	462 Tarrytown	100	H	Yes
423 Senoia	1,738	F	Yes	463 Taylorsville	229	H	Yes
424 Shady Dale	242	H	Yes	464 Temple	2,383	F	Yes
425 Sharon	105	H	Yes	465 Tennille	1,505	F	Yes
426 Sharpsburg	316	H	No	466 Thomaston	9,411	D	Yes
427 Shellman	1,166	F	Yes	467 Thomasville	18,162	C	Yes
428 Shiloh	423	H	Yes	468 Thomson	6,828	D	Yes
429 Siloam	331	H	Yes	469 Thunderbolt	2,340	F	Yes
430 Sky Valley	221	H	Yes	470 Tifton	15,060	C	Yes
431 Smithville	774	G	Yes	471 Tiger	316	H	Yes
432 Smyrna	40,999	B	Yes	472 Tignall	653	G	Yes
433 Snellville	15,351	C	Yes	473 Toccoa	9,323	D	Yes
434 Social Circle	3,379	E	Yes	474 Toombsboro	622	G	Yes
435 Soperton	2,824	E	Yes	475 Trenton	1,942	F	Yes
436 Sparks	1,755	F	Yes	476 Trion	1,993	F	Yes
437 Sparta	1,522	F	Yes	477 Tunnell Hill	1,209	F	Yes
438 Springfield	1,821	F	Yes	478 Turin	165	H	Yes
439 St. Marys	13,761	C	Yes	479 Twin City	1,752	F	Yes
440 Stapleton	318	H	Yes	480 Ty Ty	716	G	Yes

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Municipality	2000 Population	Group	Responded to survey	Municipality	2000 Population	Group	Responded to survey
481 Tybee Island	3,392	E	Yes	521 Woodstock	10,050	C	Yes
482 Tyrone	3,916	E	Yes	522 Woodville	400	H	Yes
483 Unadilla	2,772	E	Yes	523 Woolsey	175	H	Yes
484 Union City	11,621	C	Yes	524 Wrens	2,314	F	Yes
485 Union Point	1,669	F	Yes	525 Wrightsville	2,223	F	Yes
486 Uvalda	530	G	Yes	526 Yatesville	408	H	Yes
487 Valdosta	43,724	B	Yes	527 Young Harris	604	G	Yes
488 Varnell	1,491	F	Yes	528 Zebulon	1,181	F	Yes
489 Vernonburg	138	H	Yes				
490 Vidalia	10,491	C	Yes				
491 Vidette	112	H	Yes				
492 Vienna	2,973	E	Yes				
493 Villa Rica	4,134	E	Yes				
494 Waco	469	H	Yes				
495 Wadley	2,088	F	Yes				
496 Waleska	616	G	Yes				
497 Walnut Grove	1,241	F	Yes				
498 Walthourville	4,030	E	Yes				
499 Warm Springs	485	H	Yes				
500 Warner Robins	48,804	B	Yes				
501 Warrenton	2,013	F	Yes				
502 Warwick	430	H	Yes				
503 Washington	4,295	E	Yes				
504 Watkinsville	2,097	F	Yes				
505 Waverly Hall	709	G	Yes				
506 Waycross	15,333	C	Yes				
507 Waynesboro	5,813	D	Yes				
508 West Point	3,382	E	Yes				
509 Weston	75	H	Yes				
510 Whigham	631	G	Yes				
511 White	693	G	Yes				
512 White Plains	283	H	Yes				
513 Whitesburg	596	G	Yes				
514 Willacoochee	1,434	F	Yes				
515 Williamson	297	H	Yes				
516 Winder	10,201	C	Yes				
517 Winterville	1,068	F	Yes				
518 Woodbine	1,218	F	Yes				
519 Woodbury	1,184	F	Yes				
520 Woodland	432	H	Yes				